

State of Idaho

Legislative Services Office

Individual Entity Audit Report

A communication to the Joint Finance-Appropriations Committee

PUBLIC HEALTH – IDAHO NORTH CENTRAL DISTRICT (II)

FY 2010

Report OP95210
Date Issued: December 14, 2010

Serving Idaho's Citizen Legislature



Don H. Berg, Manager

Idaho Legislative Services Office
Legislative Audits Division

PUBLIC HEALTH – IDAHO NORTH CENTRAL DISTRICT (II)

SUMMARY

PURPOSE OF AUDIT REPORT

We have audited the financial statements of Public Health – Idaho North Central District (II) (Public Health) for the fiscal year ended June 30, 2010, in accordance with auditing standards generally accepted in the United States of America. The purpose of our audit is to determine whether Public Health's financial statements are materially accurate and reliable, and that it complied with laws and regulations affecting fiscal operations.

CONCLUSION

We conclude that Public Health's financial statements are materially accurate and reliable, and fiscal operations materially comply with related laws and regulations. As a result, we issued an unqualified opinion on Public Health's financial statements.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or the prior report.

AGENCY RESPONSE

Public Health has reviewed the report and is in general agreement with its contents.

OTHER INFORMATION

We discussed other issues which, if changed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho, Public Health – Idaho North Central District (II), and Public Health's Board, and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Carol Moehrle, and her staff.

ASSIGNED STAFF

Eugene Sparks, CPA, CGFM, Managing Auditor
Patrick Aggers, CPA, CFE, In-Charge Auditor
Wade Kimball, Staff Auditor
Brian Butkus, Staff Auditor
Kyle Wilmot, Staff Auditor

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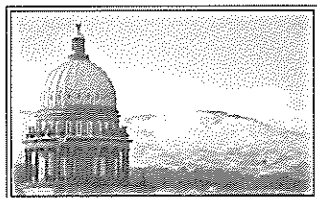
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Legislative Services Office Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

December 14, 2010

Unqualified Opinion on
Basic Financial Statements

Independent Auditor's Report

Carol Moehrle, Director
Public Health – Idaho North Central District (II)
215 10 Street
Lewiston, ID 83501

Don Davis, Chair
District II Board of Health
1781 Jarnagin Road
Craigmont, ID 83523

Dear Ms. Moehrle and Mr. Davis:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the remaining fund information of Public Health – Idaho North Central District (II) (Public Health), as of and for the year ended June 30, 2010, which collectively comprise Public Health's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Public Health's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 2, Public Health prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position cash basis of the governmental activities; major fund, and the remaining fund information of Public Health as of June 30, 2010; and the respective changes in financial position cash basis for the year then ended in conformity with the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2010, our consideration of Public Health's internal control over financial reporting, and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and

Mike Nugent, Manager
Research & Legislation

Cathy Holland-Smith, Manager
Budget & Policy Analysis

Don H. Berg, Manager
Legislative Audits

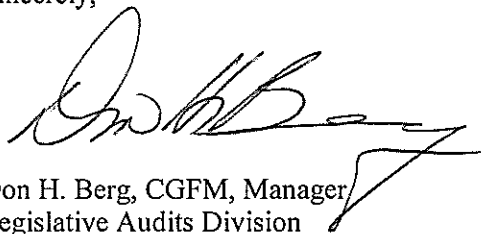
Glenn Harris, Manager
Information Technology

other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered when assessing the results of our audit.

The budgetary comparison information on page 13 is not a required part of the basic financial statements, but is supplementary information required to accompany those financial statements. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Public Health's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by *OMB Circular A-133*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Sincerely,

A handwritten signature in black ink, appearing to read 'Don H. Berg', with a stylized flourish extending from the end of the signature.

Don H. Berg, CGFM, Manager
Legislative Audits Division

STATE OF IDAHO
PUBLIC HEALTH - IDAHO NORTH CENTRAL DISTRICT (II)
STATEMENT OF NET ASSETS - CASH BASIS
AS OF JUNE 30, 2010

	June 30, 2010 Governmental Activities
ASSETS	
Cash and Cash Equivalents	<u>\$3,505,834</u>
NET ASSETS	
Unrestricted	<u>\$3,505,834</u>
Total Net Assets	<u><u>\$3,505,834</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
PUBLIC HEALTH - IDAHO NORTH CENTRAL DISTRICT (II)
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2010

		PROGRAM RECEIPTS		
	Disbursements	Charges for Services	Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Cash Balance
<u>PROGRAMS</u>				
Governmental Activities:				
Board of Health	\$19,740	\$0	\$0	(\$19,740)
Administration	134,574	0	0	(134,574)
Family and Community Health	1,872,222	467,221	1,234,312	(170,689)
Environmental Health	555,118	221,846	110,746	(222,526)
Health Education	1,427,108	13,401	1,435,211	21,504
General Support	797,629	45,613	0	(752,016)
Total Governmental Activities	<u>\$4,806,391</u>	<u>\$748,081</u>	<u>\$2,780,269</u>	<u>(\$1,278,041)</u>
General Receipts:				
State General Receipts				\$779,000
Interest Receipts				71,032
County Receipts				849,324
Total General Receipts				<u>\$1,699,356</u>
Increase in Net Assets				421,315
Beginning Net Assets (As Restated)				<u>3,084,519</u>
Ending Net Assets				<u>\$3,505,834</u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
PUBLIC HEALTH - IDAHO NORTH CENTRAL DISTRICT (II)
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2010

	June 30, 2010 Special Revenue Fund
<u>ASSETS</u>	
Cash and Cash Equivalents	<u>\$3,505,834</u>
<u>FUND BALANCE</u>	
Unrestricted Special Revenue Fund	<u>\$3,505,834</u>
Total Cash Basis Fund Balance	<u><u>\$3,505,834</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
PUBLIC HEALTH - IDAHO NORTH CENTRAL DISTRICT (II)
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	Special Revenue Fund 0290	Millennium Fund 0499	Total Governmental Funds
RECEIPTS			
Health and Professional Services	\$711,580	\$26,900	\$738,480
Interest / Income on Investments	71,032	0	71,032
Federal Grants	2,618,301	0	2,618,301
State Grants	135,068	0	135,068
City/County Grants	849,324	0	849,324
Rent and Lease Income	36,501	0	36,501
General Fund Support	779,000	0	779,000
Total Receipts	<u>\$5,200,806</u>	<u>\$26,900</u>	<u>\$5,227,706</u>
DISBURSEMENTS			
Administration and Board of Health	\$154,314	\$0	\$154,314
Physical Health	1,872,222	0	1,872,222
Environmental Health	555,118	0	555,118
Health Education	1,400,208	26,900	1,427,108
General Support	797,629	0	797,629
Total Disbursements	<u>\$4,779,491</u>	<u>\$26,900</u>	<u>\$4,806,391</u>
Excess (Deficiency) of Receipts Over Disbursements - Net Change in Cash Balance	\$421,315	\$0	\$421,315
Beginning Cash Basis Fund Balance, as restated	3,084,519	0	3,084,519
Ending Cash Basis Fund Balance	<u>\$3,505,834</u>	<u>\$0</u>	<u>\$3,505,834</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. REPORTING ENTITY

In determining how to define Public Health – Idaho North Central District (II) (Public Health) for financial reporting purposes, management has considered all potential component units in accordance with *GASB Statement 14*. The legislature created seven health districts throughout the State in 1970. In 1976, the legislature expressed specific intent that the districts were not to be considered State agencies, but were to be recognized as authorized governmental entities. Although the districts are not State agencies, all districts have opted to process their financial transactions through the State accounting system. Public Health is governed by a seven member Board of Health with representation from each county within Public Health's district. The acting county commissioners appoint members as follows: two members from Nez Perce County; two members from Latah County; and one member each from Clearwater, Idaho, and Lewis Counties.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Beginning in fiscal year 2010, Public Health elected to change its financial statement presentation from the accrual basis of accounting to cash basis, or an *Other Comprehensive Basis of Accounting (OCBOA)*. The cash basis of accounting, while an acceptable basis of accounting under *Statements on Auditing Standards (SAS)* 62, differs from Generally Accepted Accounting Principles (GAAP) widely recognized in the United States. Governmental Accounting Standards Board (GASB) pronouncements have been applied to the extent applicable to the cash basis of accounting. See Note 7 for the effect of the change in accounting principle.

A. Government-Wide Financial Statements

The government-wide financial statements (e.g. the Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis) report information on all activities of Public Health. These activities are financed through General Fund appropriations, county contributions, federal grants, and program receipts.

The Statement of Net Assets – Cash Basis presents Public Health's cash and cash equivalent balances of the governmental activities at year end. The Statement of Activities – Cash Basis demonstrates on a cash basis the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those that are clearly identifiable within a specific function. Program receipts include fees and charges paid by recipients for goods or services offered by the program. Appropriations, contributions, interest income, and other items not meeting the definition of program receipts are reported as general receipts. Immaterial differences in the statements are due to rounding.

In the government-wide Statement of Activities – Cash Basis, receipts and disbursements are segregated by activity and then by function. Additionally, receipts are classified as program or general receipts. Program receipts are recognized when cash is received and include receipts for services provided, grants, and contributions. General receipts include General Fund appropriation receipts, county contributions, and interest received.

B. Fund Financial Statements

Public Health accounts for certain functions or activities in separate funds in order to assist with financial reporting and to comply with legislative requirements. Fund financial statements are prepared on a cash basis with a focus on major funds. Each major fund is presented in its own column. Non-major funds are presented in a separate, aggregated column.

Functions of Public Health are financed through governmental funds. Public Health has one major governmental fund. The Special Revenue Fund accounts for all financial resources of Public Health, except those required to be accounted for in the Millennium Fund.

In the governmental fund financial statements, receipts are reported by source and disbursements are reported by function.

C. Basis of Accounting

The cash basis of accounting is applied in preparing Public Health's financial statements. Receipts are recorded in the general ledger, and reported in the financial statements when cash is received rather than when revenue is earned. Disbursements are recorded in the general ledger, and reported in the financial statements when cash is paid rather than when a liability is incurred.

Some assets and related revenues, along with some liabilities and related expenses, are not recorded in these financial statements. The cash basis of accounting precludes the inclusion of certain accounts and related revenue and expense items in the financial statements. Items not included are accounts receivable, accounts payable, revenue earned not collected, expenses accrued for goods and services not paid, and accrued liabilities and related expenses. This information is not recorded in the presentation of these financial statements.

D. Assets, Liabilities, And Net Assets

Cash and Cash Equivalents

The State Treasurer is the custodian of Public Health's cash and investments. Public Health's primary governmental fund cash and investments are considered to be cash on hand and are on deposit with the State Treasurer's Office.

Cash equivalents are reported at book value. Additional disclosure is identified in Note 3.

Capital Assets

Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Compensated Absences

Public Health, as a separate political subdivision, has elected to follow State rules on compensated absences. Upon termination accrued leave balances such as vacation and overtime are paid as cash payments to employees. Consistent with cash basis accounting, compensated absences earned are not reflected as a liability in the accompanying financial statements.

Pension Plan

Public Health participates in a pension plan, further described in Note 4. Public Health recognizes the employer contribution to the plan when paid. Note 4 further details employer/employee contributions and benefits of the plan.

Fund Balance Restrictions

Public Health restricts any portion of fund balances that are not available for appropriation or that are legally segregated for specific future use. Unrestricted fund balances indicate that portion of fund balances that are available for appropriation in future periods.

NOTE 3. CASH AND CASH EQUIVALENTS

Public Health participates in the State Treasurer's internal and external investment pools. The IDLE fund is an internal investment pool managed by the State Treasurer's Office on behalf of participants. Money not needed to meet immediate operating obligations is invested in accordance with Idaho Code, Sections 67-1210 and 67-1210A. Participation in the IDLE fund is mandatory.

Public Health also participates in the Local Government Investment Pool (LGIP) and the Diversified Bond Fund (DBF). Both are external investment pools sponsored by the State Treasurer's Office. In order to earn a higher yield, Idaho governmental entities may voluntarily deposit moneys not needed to meet immediate operating obligations in these pools.

The LGIP is a short-term investment pool. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of more than \$10 million require three business days notification. The LGIP distributes earnings monthly to the participants based on their average daily balance as a percentage of the total pool. Idaho Code restricts the State Treasurer to certain types of investments.

The DBF was created by the State Treasurer's Office for agencies to invest longer term and earn potentially greater returns. Withdrawals of \$10 million or less generally require five business days notification prior to the last day of the month. Withdrawals of more than \$10 million require 25 business days notification prior to the last day of the month. The DBF distributes earnings monthly to the participants based on their average daily balance as a percentage of the total pool.

The pools disclose certain risks that may be associated with their deposits and investments. Disclosures are made under each individual pool for the following required risk disclosures:

Interest rate risk occurs when investments are fixed for longer periods. The weighted average maturity is 69 days, and 3.5 years for the LGIP and DBF, respectively.

Concentration of credit risk results when investments are concentrated in one issuer and represents heightened risk of potential loss.

Credit risk associated with investments is the risk that an issuer of debt securities or counterparty to an investment transaction will not fulfill its obligation.

Custodial credit risk is the risk that in the event of financial institution failure, Public Health's deposits may not be returned. Some of Public Health's funds may be exposed to custodial credit risk as some funds invested in the IDLE Pool may not be covered by FDIC insurance.

Public Health has no formal investment policies to mitigate credit risk, interest rate risk, or custodial credit risk.

During 2010, the State Treasurer elected to drop the ratings service for the external investment pools and the funds are unrated.

The following schedule represents Public Health's investments at book value in the external investment pool at June 30, 2010:

<u>Investments at Book Value</u>	<u>June 30, 2010</u>
Local Government Investment Pool	\$509,051
Diversified Bond Fund	<u>2,680,680</u>
Total	<u>\$3,189,731</u>

Additional information, including the investment pools' financial statements, is provided in the statewide *Comprehensive Annual Financial Report (CAFR)* and is available from the Office of the State Controller or its Web site.

NOTE 4. PENSION PLAN

The Public Employee Retirement System of Idaho (PERSI) was created by the Idaho State Legislature and administers the PERSI Base Plan, and the defined contribution retirement plans.

The PERSI Base Plan is a cost-sharing, multiple-employer defined benefit retirement plan requiring that both the member and the employer contribute. Participation is mandatory for State employees who normally work 20 or more hours a week for five or more consecutive months. The plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. The legislation provides for other political subdivisions to participate by contractual agreement with PERSI.

After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% (2.3% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

PERSI issues publicly available stand alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's Web site: www.persi.idaho.gov

The actuarially determined contribution requirements of Public Health and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2010, the required contribution rate as a percentage of covered payrolls for members was 6.23% for general members and 7.65% for police/firefighters. The employer rate as a percentage of covered payroll was 10.39% for general members and 10.73% for police/firefighter members. For the years ended June 30, 2008, 2009, and 2010, Public Health's contributions required and paid were \$219,934, \$215,577, and \$215,313, respectively.

The PERSI Choice Plan is a defined contribution retirement plan. The defined contribution plan includes the 401(k) and the 414(k). Statutes governing the PERSI Choice Plan are found in Idaho Code Title 59, Chapter 13. The 414(k) plan was established for gain-sharing allocations from the PERSI Base Plan. The gain-sharing amount (if any) is based on funding levels in the PERSI Base Plan.

The 401(k) plan is open to all active PERSI Base Plan members. Eligibility for the 414(k) gain sharing requires 12 months of active PERSI membership as defined in Idaho statutes and PERSI

rules. The assets of the 401(k) and the 414(k) are commingled for investment and record keeping purposes. The other significant accounting policies are the same as the PERSI Base Plan.

Participants in the 401(k) plan can make tax deferred contributions up to 100% of their gross salary less deductions and subject to the IRS annual contribution limit. Participants direct their own investment mix without restriction and may elect to change their deferral every pay period. For the audit period no voluntary employer matching contributions have been made.

NOTE 5. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

The State funds, or partially funds, post-employment benefits relating to health, disability, and life insurance. Idaho Code, Sections 67-5760 to 67-5767 and 72-1335, establish the benefits and contribution obligations. Public Health participates in the State of Idaho's post-employment benefit programs. The State administers the retiree health care plan which allows retirees to purchase health care insurance coverage for themselves and eligible dependents. Effective July 1, 2009, legislative changes to the retiree health care plan regarding eligibility stipulate that an officer or employee must be an active employee on or before June 30, 2009, and retire directly from State service; the maximum benefit is \$1,860 per retiree per year. Beginning January 1, 2010, coverage was not available to Medicare-eligible retirees or their Medicare-eligible dependents. These changes have significantly reduced the liability.

The State provides long-term disability income benefits for active employees who become disabled, generally up to a maximum age of 70. Public Health pays 100% of the premiums, and the contribution rate for the period was 0.324% of payroll in fiscal year 2010.

The State provides basic life and dependent life coverage for disabled employees, generally up to a maximum age of 70. Public Health pays 100% of the cost of the premiums.

For up to 30 months following the date of disability, an employee is entitled to continue health care coverage under the State plan. Public Health pays 100% of its share of medical and dental premiums while the employee remains disabled. The employee is required to pay the normal active employee contribution for the plan and rate category in which the employee is enrolled. Public Health's contribution for the period was \$7.61 per active employee per month in fiscal year 2010.

The State is reporting the liability for the retiree health care and long-term disability benefits. Public Health made no contributions towards the liability during fiscal year 2010. Specific details of these OPEB are available in the statewide *CAFR*.

NOTE 6. OPERATING LEASES

Operating leases are leases for which Public Health will not gain title to the asset. They contain various renewal options, as well as some purchase options. Operating lease payments are recorded when paid or incurred. Public Health's total operating lease disbursements for fiscal year 2010 were \$25,930.

Public Health has future minimum lease commitments for non-cancelable operating leases which, under the cash basis of accounting, are recognized when paid.

NOTE 7. CHANGE IN ACCOUNTING PRINCIPLE

Change of Accounting Principle: The closed beginning trial balance was restated at July 1, 2009 to reflect a change in accounting principle. Public Health elected to present the financial statements on a cash basis beginning with the fiscal year ended June 30, 2010. Formerly, Public Health presented full and modified accrual statements in accordance with GAAP. Public Health management has elected the cash basis of accounting requiring restatement of certain beginning balances of accounts listed in the financial statements.

Government-wide statements (which use full accrual)

Total assets were restated by \$4,090,047, and total liabilities were restated by \$333,709. The net effect of these restatements on the closed beginning balance of net assets for 2009 was to decrease net assets by \$3,756,338 from \$6,840,857 to \$3,084,519.

Fund Financial Statements (which use modified accrual)

Total assets were restated by \$613,773, and total liabilities were restated by \$209,042. The net effect of these restatements on the closed beginning fund balance for 2009 was to decrease the fund balance by \$404,731 from \$3,489,250 to \$3,084,519.

NOTE 8. RISK MANAGEMENT

Public Health is exposed to various risks of property and casualty losses, and injuries to employees. Accordingly, Public Health belongs to the State of Idaho Risk Management and Group Insurance internal service funds, available to all State entities. Risk Management provides property and general liability risk coverage for its members. General liability claims are self-insured up to the Idaho Tort Claims Act maximum of \$500,000 for each occurrence; property damage claims up to \$250,000 per occurrence annually; and physical damage to covered vehicles at actual cash value. Public Health also participates in the Idaho State Insurance Fund which purchases commercial insurance for claims not self-insured by the above coverage and for other identified risks of loss, including workers' compensation insurance. Details of the Risk Management and Group Insurance coverage can be found in the statewide *CAFR*.

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF IDAHO
PUBLIC HEALTH - IDAHO NORTH CENTRAL DISTRICT (II)
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - BUDGET TO ACTUAL
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
State	\$842,700	\$842,700	\$779,000	(\$63,700)
County	712,639	712,639	849,324	136,685
Contracts	1,928,571	2,337,571	2,780,269	442,698
Fees	618,207	618,207	711,580	93,373
Interest	80,000	80,000	71,032	(8,968)
Rent Income	36,800	36,800	36,501	(299)
Reserve	209,523	209,523	0	(209,523)
Total Receipts	\$4,428,440	\$4,837,440	\$5,227,706	\$390,266

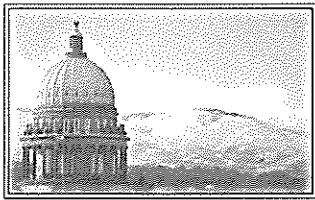
	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
DISBURSEMENTS				
Personnel Costs	\$3,082,440	\$3,082,440	\$3,024,404	\$58,036
Operating	974,000	974,000	1,021,128	(47,128)
Capital Outlay	50,000	290,000	302,491	(12,491)
Trustee Benefits	322,000	491,000	458,368	32,632
Total Expenditures	\$4,428,440	\$4,837,440	\$4,806,391	\$31,049

The accompanying note is an integral part of this financial schedule.

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1. BUDGET COMMITTEE

The chairmen of the boards of county commissioners located within the Public Health District serve as the Budget Committee for Public Health. Public Health's Board submits the budget to the Budget Committee. The budget is prepared on a cash basis. The budget Public Health is approved by a majority of the Budget Committee. Any adjustments to the budget are approved by the Board of Health.



Legislative Services Office Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

December 14, 2010

Independent Auditor's Report on Internal Control over
Reporting and on Compliance and Other Matters Based
on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards

Carol Moehrle, Director
Public Health – Idaho North Central District (II)
215 10 Street
Lewiston, ID 83501

Don Davis, Chair
District II Board of Health
1781 Jarnagin Road
Craigmont, ID 83523

Dear Ms. Moehrle and Mr. Davis:

We have audited the financial statements of the governmental activities, major fund, and the remaining fund information of Public Health – Idaho North Central District (II) (Public Health) as of and for the year ended June 30, 2010, which collectively comprise Public Health's basic financial statements and have issued our report thereon dated December 14, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Public Health's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Public Health's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Public Health's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

Mike Nugent, Manager
Research & Legislation

Cathy Holland-Smith, Manager
Budget & Policy Analysis 15

Don H. Berg, Manager
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Glenn Harris, Manager
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Tel: 208-334-2475
www.legislature.idaho.gov

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

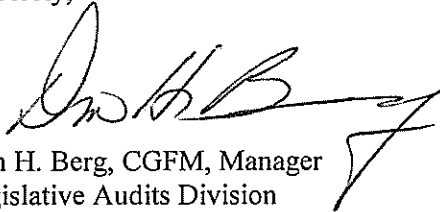
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

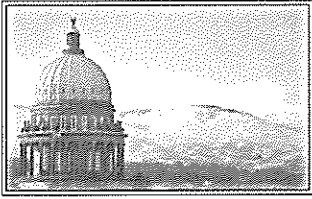
As part of obtaining reasonable assurance about whether Public Health's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the State of Idaho, Public Health – Idaho North Central District (II), and the District II Board of Health, and is not intended to be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read 'Don H. Berg', with a stylized flourish extending from the end.

Don H. Berg, CGFM, Manager
Legislative Audits Division



Legislative Services Office Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

December 14, 2010

Independent Auditor's Report on Compliance with
Requirements Applicable to Each Major Program
and on Internal Control Over Compliance in
Accordance With OMB Circular A-133

Carol Moehrle, Director
Public Health – Idaho North Central District (II)
215 10 Street
Lewiston, ID 83501

Don Davis, Chair
District II Board of Health
1781 Jarnagin Road
Craigmont, ID 83523

Dear Ms. Moehrle and Mr. Davis:

Compliance

We have audited the compliance of Public Health – Idaho North Central District (II) (Public Health) with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. Public Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Public Health's management. Our responsibility is to express an opinion on Public Health's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Public Health's compliance with those requirements, and performing such other procedures that we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Public Health's compliance with those requirements.

In our opinion, Public Health complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

Mike Nugent, Manager
Research & Legislation

Cathy Holland-Smith, Manager
Budget & Policy Analysis

Don H. Berg, Manager
Legislative Audits

Glenn Harris, Manager
Information Technology

Internal Control Over Compliance

The management of Public Health is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Public Health's internal control over compliance with requirements that could have a direct, material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on the internal control over compliance in accordance with *OMB Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Public Health's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Idaho Legislature, the management of Public Health – Idaho North Central District (II), and the federal awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read 'Don H. Berg', with a stylized flourish extending from the end.

Don H. Berg, CGFM, Manager
Legislative Audits Division

STATE OF IDAHO
PUBLIC HEALTH - IDAHO NORTH CENTRAL DISTRICT (II)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Federal Grantor/ Program Title	Federal CFDA Number	Federal CFDA Program Title	Contract Number	Pass- Through Entity*	Contract Period	Contract Amount	Federal Exp. FY 2010
<u>U.S. DEPARTMENT OF AGRICULTURE</u>							
WIC Administration	10.557	Special Sup. Nutrition Prog. for Women, Infants & Children	HC626100	1	10/1/08-9/30/09	\$309,771	\$13,500
WIC Administration	10.557	Special Sup. Nutrition Prog. for Women, Infants & Children	HC658500	1	10/1/09-9/30/10	329,255	291,427
WIC Peer Counseling	10.557	Special Sup. Nutrition Prog. for Women, Infants & Children	HC658500	1	4/1/09-9/30/10	15,000	4,291
Total CFDA 10.577							\$309,218
TOTAL U.S. DEPARTMENT OF AGRICULTURE							\$309,218
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>							
Public Drinking Water	66.432	State Public Water Sys. Supervision	S315	5	7/1/09-6/30/11	92,562	\$46,029
Total CFDA 66.432							\$46,029
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY							\$46,029
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
Medical Reserve Corps	93.008	Medical Reserve Corps		4		5,000	\$489
Total CFDA 93.008							\$489
H1N1 Phase I & II	93.069	Ctrs. For Disease Control/Prevention Pub. Health Prepare.	HC660400	1	9/15/09-7/31/10	291,243	\$210,535
H1N1 Phase III	93.069	Ctrs. For Disease Control/Prevention Pub. Health Prepare.	HC660400	1	9/15/09-7/31/10	370,881	337,165
H1N1 Epidemiology	93.069	Ctrs. For Disease Control/Prevention Pub. Health Prepare.	HC664400	1	9/18/09-7/30/10	9,350	8,500
Bioterrorism Prepare. Plan/ Focus A	93.069	Ctrs. For Disease Control/Prevention Pub. Health Prepare.	HC650800	1	8/10/09-8/9/10	285,421	261,017
Bioterrorism Prepare. Plan/ Focus A	93.069	Ctrs. For Disease Control/Prevention Pub. Health Prepare.	HC612600	1	8/10/08-8/9/09	297,982	24,832
Bioterrorism Epidemiology	93.069	Ctrs. For Disease Control/Prevention Pub. Health Prepare.	HC615500	1	8/10/08-8/09/09	129,600	10,800
Bioterrorism Epidemiology	93.069	Ctrs. For Disease Control/Prevention Pub. Health Prepare.	HC648600	1	8/10/09-8/9/10	128,396	117,696
Total CFDA 93.069							\$970,545
Refugee Health Programs	93.576	Refugee Entrant Assist. Discretionary Grants	90RX0186	2	7/1/06-6/30/11	60,000	\$60,000
Total CFDA 93.576							\$60,000
TB - Direct Observed Therapy	93.116	Proj. Grants/Coop. Agmt. TB Control Programs	HC631600	1	1/1/09-12/31/09	6,663	\$1,954
TB - Direct Observed Therapy	93.116	Proj. Grants/Coop. Agmt. TB Control Programs	HC675000	1	1/1/10-12/31/10	7,392	7,392
Total CFDA 93.116							\$9,346
Family Planning	93.217	Family Planning Services	HC645800	1	7/1/09-6/30/10	110,897	\$110,897
Total CFDA 93.217							\$110,897
Adolescent Pregnancy Prevent.	93.235	Abstinence Education Programs	HC666100	1	10/1/09-6/30/10	15,000	\$14,663
Total CFDA 93.235							\$14,663
HEPATITIS B	93.268	Ctrs. For Disease Control/Prevent. Immunization Grants	HC638400	1	4/1/09-12/31/09	1,000	\$150
Total CFDA 93.268							\$150
NEDSS Capacity - Epidemiology	93.283	Ctrs. For Disease Control/Prevention Investigations/Tech. Asst.	HC637700	1	4/1/09-12/31/09	9,172	\$4,964
NEDSS Capacity - Epidemiology	93.283	Ctrs. For Disease Control/Prevention Investigations/Tech. Asst.	HC673400	1	1/1/10-12/31/10	9,245	4,104
Asthma	93.283	Ctrs. For Disease Control/Prevention Investigations/Tech. Asst.	HC583600	1	9/1/07-8/31/09	28,000	1,449
Compre. Cancer Control	93.283	Ctrs. For Disease Control/Prevention Investigations/Tech. Asst.	HC604000	1	6/30/08-6/29/10	36,250	17,625
Comp. Cancer Control/No Sun Babies	93.283	Ctrs. For Disease Control/Prevention Investigations/Tech. Asst.	HC604000	1	4/1/10-6/29/10	1,000	836
Epidemiology - West Nile Virus	93.283	Ctrs. For Disease Control/Prevention Investigations/Tech. Asst.	HC639600	1	6/1/09-12/31/09	3,850	3,359
Women's Health Check	93.283	Ctrs. For Disease Control/Prevention Investigations/Tech. Asst.	HC644500	1	6/30/09-6/29/10	26,428	23,320
Tobacco Prevention	93.283	Ctrs. For Disease Control/Prevention Investigations/Tech. Asst.	HC635400	1	03/29/09-03/29/11	67,538	28,089
Tobacco Prevention - Smoke Free Parks	93.283	Ctrs. For Disease Control/Prevention Investigations/Tech. Asst.	HC635400	1	03/29/09-03/29/11	9,500	697
Total CFDA 93.283							\$84,443
Immunizations -Registry	93.558	Temporary Assistance for Needy Families	HC500100	1	7/1/09-3/31/10	36,221	\$27,989
Total CFDA 93.558							\$27,989

The accompanying notes are an integral part of this financial schedule.

STATE OF IDAHO
PUBLIC HEALTH - IDAHO NORTH CENTRAL DISTRICT (II)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Federal Grantor/ Program Title	Federal CFDA Number	Federal CFDA Program Title	Contract Number	Pass- Through Entity*	Contract Period	Contract Amount	Federal Exp. FY 2010
Refugee Assistance	93.566	Refugee/Entrant Asst. State Admin. Programs	WC059100	1	10/1/07-9/30/11	\$505,000	\$238,427
Total CFDA 93.566							\$238,427
Child Care	93.575	Child Care Develop. Block Grant	WC055900	1	7/1/07-3/30/10	235,380	\$42,027
Child Care	93.575	Child Care Develop. Block Grant	WC 065400	3	4/1/10-6/30/11		8,648
Child Care	93.575	Child Care Develop. Block Grant	WC 065400	3	4/1/10-6/30/11		405
Total CFDA 93.575							\$51,080
Child Find	93.778	Medical Assistance Program	2C088700	1	7/1/07-6/30/09	73,260	\$37,000
Total CFDA 93.778							\$37,000
ASPR (Hosp. Prepare.) Allotment VII	93.889	Natl. Bioterrorism Hosp. Preparedness	HC613200	1	8/9/08-8/8/09	266,643	\$41,488
ASPR VII Med. Reserve Corp	93.889	Natl. Bioterrorism Hosp. Preparedness	HC613200	1	8/9/08-8/8/09	13,200	8,229
ASPR (Med. Res. Corp) Allotment VIII	93.889	Natl. Bioterrorism Hosp. Preparedness	HC649800	1	8/9/09-6/30/10	13,000	9,690
ASPR (Hosp. Prepare.) Allotment VIII	93.889	Natl. Bioterrorism Hosp. Preparedness	HC649800	1	8/9/09-6/30/11	237,832	230,450
H1N1 ASPR (Hosp. Prepare.)	93.889	Natl. Bioterrorism Hosp. Preparedness	HC661000	1	9/15/09-7/30/10	51,085	50,774
Total CFDA 93.889							\$340,631
HIV Prevention	93.940	HIV Prevent. Activities Health Dept. Based\	HC633700	1	1/1/09-12/31/09	10,629	\$4,190
HIV Prevention	93.940	HIV Prevent. Activities Health Dept. Based\	HC676500	1	1/1/10-12/31/10	10,629	4,190
Total CFDA 93.940							\$8,380
HIV Surveillance	93.944	HIV/AIDS Virus Syndrome Surveillance	HC674100	1	1/1/10-12/31/10	3,500	\$85
Total CFDA 93.944							\$85
Sexually Transmitted Disease	93.977	Prevent. Health Svcs. Sexually Transmitted Disease Control	HC676500	1	1/1/10-12/31/10	19,953	\$9,977
Sexually Transmitted Disease	93.977	Prevent. Health Svcs. Sexually Transmitted Disease Control	HC633700	1	1/1/09-12/31/09	18,098	9,049
Total CFDA 93.977							\$19,026
Risk Reduction - Diabetes	93.988	Coop. Agmts./State-Based Diabetes Cont. Prog./Eval. Surveil. Sys	HC636600	1	3/30/09-3/29/10	18,650	\$15,886
Risk Reduction - Diabetes	93.988	Coop. Agmts./State-Based Diabetes Cont. Prog./Eval. Surveil. Sys	HC679600	1	4/1/10-3/31/11	18,000	8,547
Total CFDA 93.988							\$24,433
Injury Prevention	93.991	Prevent. Health & Health Svcs. Block Grant	HC622600	1	10/1/08-9/30/09	54,000	\$17,180
Injury Prevention	93.991	Prevent. Health & Health Svcs. Block Grant	HC657900	1	10/1/09-9/30/10	57,472	44,006
Total CFDA 93.991							\$61,186
Epidemiology - MCH	93.994	Maternal and Child Health Svcs. Block Grant	HC623400	1	10/1/08-9/30/09	20,600	\$3,039
Epidemiology - MCH	93.994	Maternal and Child Health Svcs. Block Grant	HC623400	1	10/1/09-9/30/10	20,028	20,028
Family Planning - MCH	93.994	Maternal and Child Health Svcs. Block Grant	HC665400	1	10/1/09-9/30/10	65,864	65,864
Oral Health	93.994	Maternal and Child Health Svcs. Block Grant	HC643200	1	7/01/09-06/30/10	31,021	31,021
Total CFDA 93.994							\$119,952
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							\$2,178,722
TOTAL CASH EXPENDITURES							\$2,533,969
Wic Food Vouchers	10.557	Special Sup. Nutrition Prog. for Women, Infants & Children		1			\$1,113,771
Value of Contraceptives	93.217	Family Planning Services		1			76,669
TOTAL NON-CASH EXPENDITURES							\$1,190,440
TOTAL EXPENDITURES OF FEDERAL AWARDS							\$3,724,409

*Pass-Through Entities

1. Idaho Department of Health & Welfare
2. Direct Award
3. Central District Health Department
4. National Association of County and City Health Officials (NACCHO)
5. Division of Environmental Quality

The accompanying notes are an integral part of this financial schedule.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments, and Non Profits Organizations*.

The CFDA refers to the Catalog of Federal Domestic Assistance, which is a government-wide list of individual federal programs. Federal award programs for which we could not determine a number are identified with the first two digits that identify the federal grantor department, followed, by ".999."

NOTE 2. WIC FOOD VOUCHERS

The District determines eligibility for the Women, Infants and Children (WIC) program. Within the WIC program, the District distributes food checks to clients and controls unissued food checks. The Idaho Department of Health and Welfare issues and redeems food checks, controls the food checks issued, and reviews program compliance. The value of the food checks redeemed through the Idaho Department of Health and Welfare during fiscal year 2010 was \$1,113,771.

NOTE 3. VALUE OF CONTRACEPTIVES

The District provides contraceptives on a sliding fee scale to eligible clients of the federally funded Reproductive Health Clinic. The Idaho Department of Health and Welfare purchases the contraceptives and supplies them to the District as needed. The value of the contraceptives provided in fiscal year 2010 was \$76,669.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Basic Financial Statements

1. The independent auditor's report on the basic financial statements expressed an unqualified opinion.
2. The audit of the basic financial statements did not disclose a significant deficiency that was considered a material weakness.
3. The audit did not disclose any instances of noncompliance considered material to the basic financial statements.

Federal Awards

4. The audit did not disclose any significant deficiencies in internal control over major programs.
5. The independent auditor's report on compliance for major programs expressed an unqualified opinion for all major programs.
6. The audit did not disclose any findings that must be reported in accordance with criteria in Section 510a of *OMB Circular A-133*.
7. Major programs are listed below:

<u>Program Title</u>	<u>CFDA Number</u>
WIC	10.557
Public Health Emergency Preparedness	93.069
Hospital Preparedness	93.889

8. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
9. Public Health – Idaho North Central District (II) did qualify as a low-risk auditee as defined by *OMB Circular A-133*.

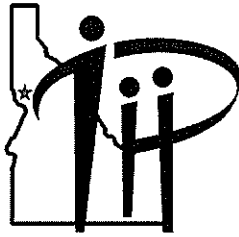
SECTION II. FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS

NONE

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

AGENCY RESPONSE



Public Health

Idaho North Central District

Nez Perce County

215 10th Street
Lewiston, ID 83501
(208) 799-3100
Fax (208) 799-0349

Latah County

333 E Palouse River Drive
Moscow, ID 83843
(208) 882-7506
Fax (208) 882-3494

Clearwater County

105 115th Street
Orofino, ID 83544
(208) 476-7850
Fax (208) 476-7494

Idaho County

903 West Main
Grangeville, ID 83530
(208) 983-2842
Fax (208) 983-2845

Lewis County

132 N Hill Street
P O Box 277
Kamiah, ID 83536
(208) 935-2124
Fax (208) 935-0223

January 7, 2011

Eugene Sparks, CPA, CGFM, Managing Auditor
Legislative Services Audit
P.O. Box 83720
Boise, Idaho 83720-0054

Re: Audit of FY 2010

Dear Mr. Sparks:

I would like to thank your staff, In Charge Auditor Patrick Aggers, Staff Auditor Wade Kimball, Staff Auditor Brian Butkus, and Staff Auditor Kyle Wilmot for their professionalism and efficiency during the single audit for Public Health – Idaho North Central District. We have reviewed the draft of your Individual Entity Audit Report for Fiscal Year 2010 and concur with the report.

This office will continue to strive to operate in an effective manner, to serve the citizens of Idaho.

Sincerely,

Carol M. Moehrle
Director

APPENDIX

HISTORY

The following is a chronological history of the basic health care services that the State has provided to the public.

- 1907 – The State Board of Health and counties that had local boards of health were statutorily authorized joint responsibility for public health.
- 1947 – A public health district law was enacted that permitted two or more counties to establish a public health district. Participation in the forming of the health districts was voluntary.
- 1970 – The legislature established a law that created seven mandatory public health districts. In the Public Health – Idaho North Central District (II), the counties designated were Clearwater, Idaho, Latah, Lewis, and Nez Perce. The director of the State Department of Health and Welfare was designated fiscal officer for the various districts.
- 1976 – Legislative intent was expressed that the health districts are not State agencies, and that they be recognized as authorized governmental entities.
- 1986 – Idaho Code was amended to allow district health departments to promulgate rules and regulations without the State Board of Health's approval.
- 1993 – The legislature clarified the need for district health departments to use the Idaho Administrative Procedures Act for fees and rules.
- 2007 – Legislation changing Idaho Code, Section 39-412 to reflect a change in the compensation of Board members, to reference Idaho Code, Section 59-509(I)
- 2007 – Legislation changing Idaho Code, Section 39-411 composition of Districts' Boards of Health to allow those Districts comprised of eight counties to consist of not less than eight members and no more than nine members.
- 2008 – Legislation changing Idaho Code, Section 39-414 to change the language "For purposes of this chapter, a Public Health District is not a subdivision of the state and is considered an independent body corporate and politic, in terms of negotiating long term debt financing."

PURPOSE

The purpose of Public Health – Idaho North Central District (II) is to prevent disease, disability, and premature death; promote healthy lifestyles; and protect and promote the health and quality of an environment in which people can be healthy.

STATUTORY AUTHORITY

The statutory authority for Public Health is found in Idaho Code, Title 39, Chapter 4.

ORGANIZATION

Public Health is supervised by a seven-member board appointed by the county commissioners of the counties served. Board members serve staggered five-year terms, and are reimbursed \$75 per working day plus all necessary travel expenses. The board appoints a director to administer and manage day-to-day activities of Public Health. Physicians and pharmacists provide medical consulting services to Public Health.

Public Health is organized into six major sections:

1. Management Services – Provides support to Public Health's other sections (budget, accounting, and government services).
2. Family and Children's Health Services – Provides services related to WIC (Women, Infants, and Children's nutrition program), child health services, and school health.
3. Environmental Health – Provides services related to drinking water protection, food inspections, septic system inspections, and child care facility inspections.
4. Community Health – Provides health education and promotion to the public related to dental care, diabetes, asthma, tobacco control, preparedness, and epidemiology.
5. Clinical Services – Provides services related family planning, immunizations, tuberculosis (TB), sexually transmitted diseases (STD), and HIV intervention.
6. General Support – Provides clerical and IT support.

Public Health has a central office in Lewiston, and four satellite offices in Orofino, Grangeville, Moscow, and Kamiah. An organizational chart is included at the end of this report.

STAFFING

Public Health has 62 employees, including 16 nurses, 2 nutritionists, 7 environmentalists, 1 dental hygienist, and 36 supporting staff members.

FUNDING

Financing for Public Health comes from county contributions; General Fund appropriations; Tobacco Millennium Fund appropriations; federal, State, and private contracts; fees and donations; and charges relating to use of services, equipment, and supplies. The amount included in Public Health's General Fund appropriation request is determined by Idaho Code, Section 39-425. The legislature sets Public Health's General Fund appropriation, which can be more or less than the amount requested.

Public Health receives funds from contracts with the Idaho Department of Health and Welfare, cities, other governmental agencies, clients who receive public health services (e.g., client fees, donations, client insurance, Medicaid, and Medicare), and fees for environmental inspections and licenses.

5 Boards of County Commissioners

Board of Health

District Director
Moehle - 1001

Human Resources/PIO
Dudley - 1700

IT Network Analyst
Deniston - 5105

Admin.
Supervisors
Outer Office

Public Health – Idaho North Central District
October 29, 2010

Division of Family Health
Services PH Div. Adm. 2
Waldemarson - 1101

Nurse, Adv. Pract.
Stutzman - 3100
Nurse, Adv. Pract.
Urquhart - 9002
Nurse Registered
Vacant - 3300
Nurse Registered
Rogers - 3302
Nurse Registered
Mayberry - 3351

Nutritionist Sr.
Herndon - 4200
Nutritionist
Town - 9002
Clinical Assistant
Stout - 4400
Clinical Assistant
Vacant - 5503
Clinical Assistant
Hilmes - 6100
Clinical Assistant
Beamish - 6102
Clinical Assistant
Martin - 9006

Off. Services Super. 1
Larson - 5406
Office Spec. 2
Eck - 5401
Office Spec. 2
Wingfield - 5403
Office Spec. 2
Feldmann - 5404
Office Spec. 2
Matson - 5277
Office Spec. 1
Lycan - 6003
Receptionist
Blackmer - 9006
Office Specialist 2
Barton - 5103
Cust. Serv. Rep. 1
Wilcoxon - 5200
Cust. Serv. Rep. 1
Durst - 6001
Cust. Serv. Rep. 1
Lowber-Hally - 6002

Division of
Environmental Health
EH Director
Guenther - 1201

EHS Senior
Becker - 2001
EHS 2
Jurries - 2100
EHS 2
Helkey - 2101
EHS 2
Kerley - 2102
EHS 2
Scott - 2104

Division of
Community Health
Nurse, Reg. Sr.
Barton - 3201

Nurse Registered
Merica - 3314
Health Ed. Specialist
Henson - 3312
Dental Hygienist
Mendenhall - 9002
Dental Assistant
Brown - 9002
Staff Epidemiologist
Larson - 3200
Staff Epidemiologist
Riggle - 3203
Admin. Assist. 1
Wood - 5100

Division of
Management Services
Financial Manager
Hall - 1004

IS Technician
Rugg - 5102
Office Spec. 1
Erfewine - 5407
Maintenance
Baumberger - 9006
Custodian
Becker - 9006

PHP Program Manager 2
Woodbury - 1601

Nurse Registered
Moran - 3301
Planner
Dudley - 1800
Planner
Sperry - 9002